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86-0095078

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40 North Central
Phoenix, Arizona 85004
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Accounting (602) 262-5708
Facsimile (602) 734-3740

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One South Church Avenue
Tucson, Arizona 85701
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Las Vegas Office
3993 Howard Hughes Parkway
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Albuquerque Office
201 Third Street, NW
Albuquerque, New Mexico 87102
Telephone (505) 764-5400

Reno Office
5355 Kietzke Lane, Suite 200
Reno, Nevada 89511
Telephone (775) 770-2600

ACCT. NO. 46533-00001

April 20, 2007

Invoice No.

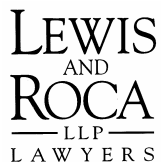
Unsecured Creditors Committee of USA Commercial Mortgage Cor
Attn: Donald R. Walker
9209 Eagle Hills Drive
Las Vegas, NV 89134-6109

LEGAL SERVICES RENDERED THROUGH MARCH 30, 2007

USA Commercial Mortgage Corp Unsecured Creditors
Committee

B160 FEE/EMPLOYMENT APPLICATIONS

03-13-2007	M. Schoenike Review Westlaw/Lexis log and e-mail to accounting re charges (.2); e-mail to accounting re invoice (.1) (No Charge)	0.3	0.00
03-14-2007	M. Schoenike E-mail to attorneys re time breakdown or descriptions (No Charge)	0.6	0.00
03-19-2007	S. Freeman Review and mark changes on text for fee statements (No Charge)	0.8	0.00
03-19-2007	M. Schoenike Work on exhibit to monthly fee statement	0.6	108.00
03-20-2007	R. Charles Work with Ms. M. Schoenike on information for fee application (.1); work with Mr. T. Burr on fee applications (.1)	0.2	77.00
03-20-2007	M. Schoenike Work on edits to exhibit to monthly fee statement and expense documentation (No Charge)	0.8	0.00
03-21-2007	M. Schoenike Respond to Mr. T. Burr re March monthly statement and final fee application (.2)	0.2	36.00
03-26-2007	R. Charles	0.1	38.50



ACCOUNT NO.

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Invoice No.

April 20, 2007

Page 2

	Work with Ms. M. Schoenike on interim fee statement and draft memo to Mr. A. Landis on deadline (.1)		
03-26-2007	M. Schoenike File, docket and serve Sierra Consulting Monthly Statement (.2); follow up on status of monthly statement (.1); obtain, review expense reports (.1); follow up with Ms. M. Mancino re expense documentation (.1); respond to Ms. L. Dorsey re filing of Monthly statement (.1)	0.6	108.00
03-26-2007	M. Schoenike Telephone from Ms. S. Freeman and telephone call to Mr. Rob Charles re application for limited admission (.1); telephone call to U.S. District Court re filing application (.1); finalize, file, docket application for limited admission and declaration (.2)	0.4	72.00
03-27-2007	M. Schoenike Memo to accounting re edits to Monthly Statement (.1); work on monthly statement and expense documentation (1.2)	1.3	234.00
03-28-2007	R. Charles Work on information for monthly fee statement; approve 8th interim cover sheet (.4); read memo from BMC on employment order (.1); work on Mesirow fee application and BMC issue (.2)	0.7	269.50
03-28-2007	R. Charles Read memo from BMC on employment order (.1); work on Mesirow fee application and BMC issue (.2)	0.3	115.50
03-28-2007	M. Schoenike Review and edit invoice of February time (.7); draft Lewis and Roca Monthly Statement, file, docket and serve (.4); prepare expense documents for Mr. A. Landis (.4);	1.5	270.00
03-30-2007	M. Schoenike Work on drafts of summary page, declaration and final application for compensation of Lewis and Roca (1.5); e-mail to Mr. R. Charles re omnibus notice of hearing and telephone call to Mr. L. Dorsey re same (.1)	1.6	288.00
	TOTAL FOR TASK CODE B160	10.0	1,616.50

LEWIS
AND
ROCA
—LLP—
LAWYERS

ACCOUNT NO. 46533-00001
Invoice No. *****
April 20, 2007 Page 3

Timekeeper	Billed Per Hour	Hours Billed	Billed Amount
S. Freeman	0.00	0.8	0.00
R. Charles	385.00	1.3	500.50
M. Schoenike	0.00	1.7	0.00
M. Schoenike	180.00	6.2	1,116.00
Total all Timekeepers		10.00	\$ 1,616.50
TOTAL FEES			\$1,616.50

DUE AND PAYABLE UPON RECEIPT